UNIVERSITY COLLEGE of the FRASER VALLEY

PAC FORM #2 (Page 1)

COURSE IMPLEMENTATION DATE:	September 24, 1997
COURSE REVISED IMPLEMENTATION DATE:	September 2010
COURSE TO BE REVIEWED: (Four years after implementation date)	October 2008 (MONTH YEAR format)

OFFICIAL COURSE OUTLINE INFORMATION

Students are advised to keep course outlines in personal files for future use.

Shaded headings are subject to change at the discretion of the department and the material will vary - see course syllabus available from instructor

FACULTY/DEPARTMENT: **Business Administration**

BUS 348		**3**
COURSE NAME/NUMBER	FORMER COURSE NUMBER	UCFV CREDITS

Management Accounting II
COURSE DESCRIPTIVE TITLE

CALENDAR DESCRIPTION: This course covers cost behaviour, relevance and the decision process, pricing decision, management control systems, cost allocation, profit planning in uncertainty and the use of decision models, specifically inventory models, product mix using linear programming, models in capital budgeting, cost behaviour analysis/regression analysis, and variance analysis mix and yield.

PREREQUISITES: **BUS 247**
COREQUISITES:

SYNONYMOUS COURSE(S)
(a) Replaces: _____ *(Course #)*
(b) Cannot take: _____ *(Course #)* for further credit.

SERVICE COURSE TO:
_____ *(Department/Program)*
_____ *(Department/Program)*

TOTAL HOURS PER TERM: **45**
STRUCTURE OF HOURS:

Lectures:	**30**	Hrs
Seminar:	**15**	Hrs
Laboratory:		Hrs
Field Experience:		Hrs
Student Directed Learning:		Hrs
Other (Specify):		Hrs

TRAINING DAY-BASED INSTRUCTION
LENGTH OF COURSE: _____
HOURS PER DAY: _____

MAXIMUM ENROLLMENT: **25**
EXPECTED FREQUENCY OF COURSE OFFERINGS: **Fall ot Winter**

WILL TRANSFER CREDIT BE REQUESTED? (lower-level courses only)	☐ Yes	☐ No
WILL TRANSFER CREDIT BE REQUESTED? (upper-level requested by department)	☐ Yes	☐ No
TRANSFER CREDIT EXISTS IN BCCAT TRANSFER GUIDE:	☒ Yes	☐ No

AUTHORIZATION SIGNATURES:

Course Designer(s): Janet Falk
Chairperson: *(Curriculum Committee)*

Department Head: Janet Falk
Dean: **May 13, 2009** DJ Sandhu (Acting)

PAC Approval in Principle Date: May 1, 2009
PAC Final Approval Date: May 22, 2009

BUS 348
COURSE NAME/NUMBER

LEARNING OBJECTIVES / GOALS / OUTCOMES / LEARNING OUTCOMES / CONTENT:

This course continues the objectives of Bus 247 by examining cost systems, performance measurement and profit analysis in greater depth.

METHODS:

Lecture, discussion case studies and problem solving, and the use of computers as management tools in cost accounting.

PRIOR LEARNING ASSESSMENT RECOGNITION (PLAR):

Credit can be awarded for this course through PLAR (Please check :) ☐ Yes ☒ No

METHODS OF OBTAINING PLAR:

TEXTBOOKS, REFERENCES, MATERIALS:

[Textbook selection varies by instructor. An example of texts for this course might be:]
Horngren, C.T. et al. Cost Accounting: A Managerial Emphasis, First Canadian Edition, Scarborough. Canada. 1997
Study Guide, Student solutions Manual, Spreadsheet Templates

SUPPLIES / MATERIALS:

STUDENT EVALUATION:

[An example of student evaluation for this course might be:]

Assignments/spreadsheets	25%
Mid-term exams	35%
Final exam	40%

Grades will be assigned as follows:

A+	95 – 100%	C+	65 - 69%
A	90 – 94%	C	60 - 64%
A-	85 - 89%	C-	55 - 59%
B+	80 - 84%	P	50 - 54%
B	75 - 79%	NC	0 - 49%.
B-	70 - 74%		

COURSE CONTENT:

(Subject to Change)

Week	Topic	Chapter
1	Review of selected topics: direct/absorption costing	9/10/11
2	Cost Allocation I & II	Ch 13 & 14
3	Cost allocation II: Joint Products and By Products	Ch 14 & 15
4	Cost Management: quality, time, theory of constraints	Ch 19
5	MIDTERM (chapters 9 – 11, 13 – 15, 19 inclusive)	
6	Operations costing: inventory mgmt, JIT, backflush costing	Ch 20 & 21
7	Revenues, Revenue Variances, customer profitability analysis	Ch 16
8	Variance Analysis: Mix, Yield, and Productivity	Ch 24
9	Capital Budgeting I	Ch 22

10	Capital Budgeting II	Ch 23
11	MIDTERM (chapters 16, 20-24)	
12	Performance Measurement & Compensation	Ch 26
13	Transfer Pricing	Ch 25
14	Review	
TBA	FINAL EXAM	